(b) The main shortfall is In the Corporation tax/Income tax which is on account of higher refunds issued during 1993-94 as compared to 1992-93

(c) The expenditure on Salaries and Wages for Officers and Staff of Income tax Department during 1993-94 was Rs. 235.12 crores (Provl.) and the cost of such expenditure to the revenue collection works out to 1.17 per cent.

Assistant Commissioners in Income Tax Department

2690. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) what is the total number of Assistant Commissioners of Income Tax as on 31st March, 1994 in the Income Tax Department;

(b) what is the number of Direct Recruit Assistant Commissioners of Income Tax in the Income Tax Department;

(c) what is the number of Departmental Promotee Assistant Commissioners of Income Tax in the Income Tax Department; and

(d) why there is difference in the figure of Item No. (b) and item No. (c) when the ratio in Group-A Services is 50:50?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M V CHANDRASHEKHAR MURTHY): (a) 1672.

(b) 940.

(c) 732

(d) The percentage for filling up of vacancies stipulated in Rule 7(2) of Indian Revenue Services Rules, 1988 is with reference to vacancies and not posts and hence the difference in the figures indicated in (b) and (c) above

Vacant *posts* in Income Tax Department

2691. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) what is the total number of sanctioned Posts in Group-A Services of Income Tax Department;

(b) what is the number of working strength in Group-A services of the Income Tax Department; and

(c) in case of short-fall, what action is being take/s to fill vacancies in various cadres?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) 3294 (including all reserves) in the Indian Revenue Service.

(b) 3026 as in January, 1994.

(c) Action to fill up the vacancies in different grades has been/is being taken by promotion of officers in the lower grades/direct recruitment at the level of Assistant Commissioner of Income-tax (Junior Scale) as per the provisions of Indian Revenue Service Rules, 1988.

Regular Departmental Promotion Committee

2692. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) whether the Department of Personnel have issued instructions in the menth of May, 1991 regarding Regular Departmental Promotion Committee for every Category in Central Services;

(b) whether the same is applicable to the Cadre of Assistant Commissioner of Income-tax in the Income-tax department;

(c. if so, the details regarding Panels prepared during the last three years; and

(d if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) and (b) Ye-. Sir.

Date of the DPC	Officers recommended promotion
(i) 31st March, 4th, 5th & 26th April, 1994	100
(ii) 7th, 16th, 17th and 21st June, 1993	100
(iii) 9th to 12th December, 1991	125
(iv) 9th, 10th, 11th & 14th October, 1991	176

(d) Does not arise.

New Schemes for NRIs

2693. SHRI KRISHAN LAL SHARMA: Will the Minister of FINANCE be pleased to state:

(a) the main features of the various schemes launched by Government to attract Non-Resident Indians to invest in the country;

(b) since when these schemes are in operation and the progress achieved in each scheme;

(c) whether it is a fact that Government have carried out a survey of their preference for investment; and

(d) if so. the details of their preferences"

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) the following are some of the investment schemes presently available for Non-resident Indians (NRIs):

(i) 100% investment with repatriation benefits in the High priority industries listed in the Annexure-III to the Statement on Industrial Policy 1991, 100% Export oriented units, sick Units under revival, Housing and real estate development companies, etc.;

(ii) 40% investment with repatriation benefits in manufacturing Companies, new issues/further issues by them;

(iii) Portfolio investment with a collective ceiling upto 24% all NRIs.

(b) The investment schemes have been in operation since 1982. However, the area of investments covered by each scheme have been enlarged over the years consequent to periodic review conducted by the Government. The investment approvals under the schemes accorded by the Reserve Bank of India till 31st May, 1994 are as follows:

	Amount approved (Rs. in crores)
(i) 40% scheme with repatriation benefits	5657.93
(ii) 100% scheme with repatriation benefits	859.89
(iii) Portfolio investment scheme (Purchases by Banks in India on behalf of NRI clients) (As on 31st March 1994)	167.55

(c) No, Sir.

(d) Docs not arise.